

48(e) Low-Income Communities Bonus Credit Program

Frequently Asked Questions – Program Year 2023

Last Updated: October 10, 2023

Please note that none of the following should be interpreted as providing tax advice. Any questions requesting tax-related guidance or tax filing support should be directed to the applicant’s tax professional, accountant, or attorney.

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Applicant Registration

1. **Who is eligible to register to create and submit applications to the Low-Income Communities Bonus Credit Program?**

The registration process for the Low-Income Communities Bonus Credit Program requires that an individual create and submit applications on behalf of an organization (applicant). To be eligible to register and submit an application for an organization, the individual must have authority to act on behalf of and legally bind the organization. The individual will be required to attest that they have authority to legally bind the organization. Additionally, this individual will be responsible for signing attestations for the organization, within the application, and will receive all communications for the organization.

Authority to legally bind an organization will depend on the entity type and, for some entity types, the laws of the state where the organization is organized. For the various organization types, there are positions which are generally recognized as having authority to legally bind. For example, corporate officers, like the Chief Executive Officer, Chief Financial Officer, Chief Accounting Officer, President, Treasurer, are generally recognized as having authority to legally bind a corporation. Additionally, for partnerships, any partner authorized under state law can legally bind the partnership. If you are uncertain whether an individual is authorized to legally bind the organization, then before registering, please review the state laws applicable to your organization and internal organization legal agreements regarding duly authorized persons.

2. **How do I register on behalf of my organization?**

All applicants registering for the Low-Income Communities Bonus Credit Program on behalf of their organization will first need a [Login.gov](https://login.gov) account. After creating a Login.gov account or

using an existing account, the applicant may register their company through DOE’s Applicant Portal at <https://eco.energy.gov/ejbonus>. Upon logging in for the first time, you will be prompted to complete the Low-Income Communities Bonus Credit Program Applicant Portal organization registration process.

3. **What email address should I use when creating a Login.gov account? If I already have a Login.gov account using a personal email address, can I have a second Login.gov account that uses my organization’s email address?**

We strongly encourage using an email associated with your organization (not a personal email account) when creating the Login.gov account. Program notifications are sent by default to the email address associated with your Login.gov account. Individuals may create multiple Login.gov accounts by using multiple unique email addresses.

4. **I am experiencing technical issues when trying to complete my Login.gov account creation and accessing the Applicant Portal. Who should I contact for assistance?**

Please contact the Support Desk at EJBonusSupport@hq.doe.gov for technical assistance or you may reference the Login.gov help resources [here](#).

When using the “Create an Account” option during the Login.gov authentication process, you may encounter an error message if you verify your email address in a different browser (e.g., you begin the account creation process in Chrome and verify your email address in Edge or another browser). To resolve this error, close all browsers, return to the Applicant Portal and select “Log In”. Once you have reached the Login.gov sign in page, select “Sign in” for existing users and enter your email and password using the credentials you just created.

5. **What information is required at registration?**

The following organizational information is required at registration: First Name, Last Name, Organization Name, Organization Email, Organization Phone, Secondary Contact First Name, Secondary Contact Last Name, Secondary Contact Email, Organization Street Address, City, State/Province/Region, Urbanization (Puerto Rico Only), Country, Employer Identification Number (EIN) or Taxpayer Identification Number (TIN), Parent TIN (If Parent Organization entered), and Organization Type.

6. **Does it matter who I identify as a Secondary Contact during the application process?**

Yes. The Secondary Contact should be another person in your organization who holds a position that authorizes this person to legally bind the organization. Positions, which authorize a person to legally bind an organization, will vary based on the entity type of the organization and state law (see Question 1 above). If you are the Primary Contact and there is no one who is eligible to be a Secondary Contact, or should you choose not to list a Secondary Contact, complete this section by listing the Primary Contact information again.

7. **Can one individual create and submit applications on behalf of multiple organizations?**

Yes. However, an email associated with one Login.gov account can only be tied to one organization in the Applicant Portal. If an individual wants to create and submit applications on behalf of multiple organizations, they must create separate Login.gov accounts and have separate email addresses for each organization.

8. **Can multiple applicants from the same organization view or edit each other's applications?**
No. Multiple individuals from the same organization cannot currently access each other's applications. Only the applicant who creates an application may access it. Organizations should carefully coordinate to ensure duplicate applications are not submitted.
9. **Can multiple applicants create and submit applications on behalf of one organization?**
Yes. Multiple registered applicants can create and submit different applications on behalf of one organization. Each applicant can monitor the status of the applications that they have submitted through the Applicant Portal.
10. **Can multiple applicants from one organization be logged into the Portal at the same time?**
Yes. Multiple registered applicants from one organization can log into the Applicant Portal simultaneously.
11. **What should I do if an individual leaves my organization or otherwise needs to transfer their application to a different person within the organization?**
Applications may be transferred to the Secondary Contact initially identified during the registration process. Please contact the Support Desk at EJBonusSupport@hq.doe.gov for transfer requests.
12. **What should I do if the information associated with my organization changes?**
Please contact the Support Desk at EJBonusSupport@hq.doe.gov with the information that has changed.

Application Process

13. **What are the required actions I need to take in the Applicant Portal?**
The Applicant Portal is built as a 2-step process:

Step 1: Applicants submit an application for an allocation of capacity for each individual facility by applying to the appropriate category and application option. Applications are reviewed by the DOE review team and then approved or rejected by the IRS. If approved, the applicant will receive an allocation approval notice and the facility must be placed in service within four years of the date the allocation approval notice was issued.

Step 2: After the facility has been placed in service, the applicant will return to the Applicant Portal to report the date the facility was placed in service, confirm there have been no material ownership and/or facility changes, and submit the required documentation. If approved, the applicant is notified that it may claim the energy percentage increase through the applicant's applicable tax filing process.
14. **How will I know if a facility category becomes oversubscribed?**
We will share more information after the initial 30-day application period.
15. **Is there a waitlist if a facility category becomes oversubscribed?**

No. However, following the initial 30-day period, applicants can continue to apply to categories that are oversubscribed in case capacity becomes available due to other applications being rejected or withdrawn. After a category is fully allocated or at the end of the program year, all applications that did not receive an allocation will be withdrawn and the applicant will need to reapply in the following year.

16. When will I find out if I received an allocation of Capacity Limitation?

The IRS will send decision letters through the Applicant Portal to inform applicants of the outcome of the application review. DOE and IRS are committed to facilitating an expedient application review and allocation award process, however, due to initial application volume uncertainty, are not able to commit to specific deadlines at this time.

17. May an application be withdrawn by the applicant?

The applicant can currently withdraw an application via the Applicant Portal any time before IRS has approved or denied the allocation of Capacity Limitation. Please contact the Support Desk if you wish to withdraw an application after it has received an allocation award.

18. If I apply to the wrong category, can the Program Administrator re-assign it to the correct category?

No. The Program Administrator will not re-assign applications. If an applicant has incorrectly applied to a category or application option, the applicant should withdraw the existing application and reapply under the correct category/application option.

19. If I submit two applications for different facilities during the initial application window, and one receives an allocation of Capacity Limitation and one does not, can I switch the allocation from one facility to another?

No. Allocations of Capacity Limitation may not be transferred between facilities.

20. Can I apply to multiple categories for the same facility?

No. Each applicant may only apply for consideration of its facility, or for each facility if the applicant owns multiple facilities, under one category in program year 2023. If the facility is not awarded an allocation under the category in which the applicant applies, the facility will not be considered for an allocation in another category in 2023.

21. How do I find my facility's latitude and longitude?

Applicants can use their preferred mapping application to enter their facility address and then retrieve the displayed GPS Coordinates. For non-residential projects and larger projects, applicants should manually select a point where the center of the energy facility will be, and then retrieve the displayed GPS Coordinates. The coordinates must use a decimal-degrees format with at least five decimals (X.XXXXX). Note that all qualifying facilities located within the contiguous, lower 48 states will have a latitude between 24 and 50 (positive / north) and a longitude between 66 and 124 (negative / west).

22. Are allocation awards measured in alternating current (AC) or direct current (DC)?

Section 7.03(2) of Rev. Proc. 2023-27 states that allocations will be awarded an amount of Capacity Limitation in DC that is equal to the facility's reported nameplate capacity in AC (wind) and DC (solar).

Placed-in-Service Requirements

23. How do I submit my placed-in-service facility information?

Log in to the Applicant Portal and navigate to your organization's applications. All facilities that have received a Capacity Limitation will be in the "Allocation Approved" status. Search the Control Number of the application associated with the facility that has been placed in service and select the application to submit the facility's placed-in-service information for review.

24. If the four-year deadline for my allocation of Capacity Limitation is approaching and my facility has not been placed in service, can I request an extension?

No. The four-year deadline from the date of receipt of an allocation of Capacity Limitation is determined by the statute, and no extensions will be permitted. Applicants should plan accordingly to meet the deadline. See IRC § 48(e)(4)(E)(i).

25. Do I need to provide status updates during the four-year period for my facility to maintain my allocation?

Status updates will not be required for facilities that receive an allocation of Capacity Limitation from the 2023 Program Year. Nonetheless, if you know that your project is not going forward after you have received a Capacity Limitation allocation, we encourage you to contact the Support Desk at EJBonusSupport@hq.doe.gov.

Facility Changes

26. What happens if the ownership of the facility changes?

Facility ownership changes, for purposes of this program, are not allowed prior to receiving a capacity allocation or after being placed in service. Additional details on the required steps of the ownership transfer process are forthcoming.

27. What if the location of my facility changes?

Location changes are not allowed once the applicant has received an allocation of a Capacity Limitation. If your facility location has changed after receiving an allocation of a Capacity Limitation and the application is no longer eligible, please contact EJBonusSupport@hq.doe.gov.

Documentation

28. What documents do I need to provide to apply for an allocation of Capacity Limitation?

Required documentation for an allocation of Capacity Limitation is dependent on the facility category, facility capacity, and whether the facility is located behind-the-meter or in front of the meter. Refer to Tables 2 and 3 in Section 7 of [IRS Rev. Proc. 2023-27](#).

29. Can I initially upload an unsigned contract or purchase agreement and then replace it with a signed contract or purchase agreement?

No. For behind-the-meter and off-grid projects, applicants are required to submit an executed contract to purchase the facility, an executed contract to lease the facility, or an executed power

purchase agreement for the facility. Contracts and other required documents must be executed on or before to the date of application submission.

30. Can I provide an interconnection study or an application for an interconnection agreement to meet the interconnection documentation requirement?

No. For the categories and the projects that require an executed interconnection agreement, other interconnection related documents such as studies and applications do not meet the requirement. Interconnection agreements must be executed on or before the date of application submission.

31. What if my utility doesn't provide a signed interconnection agreement until the facility is placed in service?

If the facility is in a market where the interconnection agreement cannot be signed prior to construction or interconnection of the facility, a signed conditional approval letter from the jurisdictional utility and/or an affidavit stating that an interconnection agreement cannot be executed until after construction of the facility signed by an individual with authority to bind the applicant. If an interconnection agreement is not applicable to the facility (for example, due to utility ownership), this requirement is satisfied by a final written decision from a public utility commission, cooperative board, or other governing body with sufficient authority that financially authorizes the facility.

Questions by Category

32. How do I know if my facility is located within a Category 1-eligible low-income community?

The definition of a Category 1-eligible low-income community is generally based Community Survey (ACS) low-income community data for the New Markets Tax Credit (NMTC). New data was released on September 1, 2023, for 2016-2020, however the 2011-2015 ACS low-income community data may be used for a period of 1 year following the date of the release of the updated data. The [Low-Income Community Bonus Credit Program Mapping Tool](#) is available for geolocation purposes but should not be relied upon to determine eligibility.

33. How do I know if my facility is located in a Persistent Poverty County (PPC) or an eligible Climate and Economic Justice Screening Tool (CEJST) census tract?

A Persistent Poverty County is generally defined as any county where 20 percent or more of residents have experienced high rates of poverty over the past 30 years. The USDA's Persistent Poverty County dataset can be found at <https://www.ers.usda.gov/data-products/poverty-area-measures/>.

For the purposes of the program, only CEJST census tracts that are designated in the "Energy" category are eligible, which is defined as (a) greater than or equal to the 90th percentile for energy burden and is greater than or equal to the 65th percentile for low income, or (b) greater than or equal to the 90th percentile for PM2.5 exposure and is greater than or equal to the 65th percentile for low income.

The [Low-Income Community Bonus Credit Program Mapping Tool](#) is available for PPC and CEJST geolocation purposes but should not be relied upon to determine eligibility.

34. How do I know if my facility is in a certain geographic area?

Solar or wind facilities covering large areas must satisfy the Nameplate Capacity Test detailed in section 1.48(e)-1(d) of the [IRS Final Regulations](#) to be considered located in or on the relevant geographic area. The test requires that 50 percent or more of the facility's nameplate capacity is in a qualifying area.

35. Is there a map to see if I qualify for a facility on Indian Land?

No. Per Section 7 of [IRS Rev. Proc. 2023-27](#), applicants will attest under penalty of perjury that they qualify for Category 2.

2023 Program Year

36. When will the 2023 Program Year close?

The 2023 Program Year will close the earlier of when all 2023 capacity has been allocated or the Program Administrator determines that closing the window is prudent to prepare for the opening of the 2024 window. Depending on volume of applications, DOE plans to accept applications for the 2023 program year through early 2024. If there is unallocated capacity when the window closes, the Program Administrator will carry over this additional capacity to the 2024 Program Year.